

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE**

ETHYPHARM S.A. FRANCE &)	
ETHYPHARM S.A. SPAIN,)	
)	
Plaintiffs)	C.A. No. 04-1300 (SLR)
)	
v.)	JURY TRIAL DEMANDED
)	
BENTLEY PHARMACEUTICALS, INC.)	
)	
Defendant.)	
)	

**DEFENDANT BENTLEY PHARMACEUTICALS, INC.'S DISCLOSURE
STATEMENT PURSUANT TO FEDERAL RULE OF CIV. PRO. 7.1**

Pursuant to Federal Rule of Civil Procedure 7.1, defendant Bentley Pharmaceuticals, Inc. ("Bentley") states that it does not have a parent corporation. As of June 30, 2005, Citigroup, Inc. owned 13.38% of Bentley's stock. No other publicly held company owns 10% or more of Bentley's stock.

POTTER ANDERSON & CORROON LLP

OF COUNSEL:

Craig E. Stewart
Veronica C. Abreu
PALMER & DODGE LLP
111 Huntington Avenue
Boston, MA 02199
Telephone: (617) 239-0100

Dated: August 5, 2005

By: /s/ David E. Moore
Richard L. Horwitz (#2246)
David E. Moore (#3898)
Hercules Plaza, 6th Floor
1313 North Market Street
P.O. Box 951
Wilmington, DE 19899-0951
Telephone: (302) 984-6000
rhorwitz@potteranderson.com
dmoore@potteranderson.com

Attorneys for Defendant

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CERTIFICATE OF SERVICE

I, David E. Moore, hereby certify that on October 20, 2005, the attached document was hand delivered to the following persons and was electronically filed with the Clerk of the Court using CM/ECF which will send notification of such filing(s) to the following and the document is available for viewing and downloading from CM/ECF:

Francis J. Murphy, Jr.
Murphy, Spadaro & Landon
1011 Centre Road
Suite 210
Wilmington, DE 19805

I hereby certify that on October 20, 2005, I have Federal Expressed the documents to the following non-registered participants:

Dwight P. Bostwick
Bruce R. Grace
Baach, Robinson & Lewis PLLC
1201 F Street, NW
Suite 500
Washington, DC 20004

By: /s/ David E. Moore
Richard L. Horwitz
David E. Moore
Hercules Plaza, 6th Floor
1313 N. Market Street
Wilmington, Delaware 19899-0951
(302) 984-6000
rhorwitz@potteranderson.com
dmoore@potteranderson.com